

**ELY TOWNSHIP
1555 COUNTY ROAD 496
ISHPEMING, MI 49849**

**PHONE-(906-) 486-6802
FAX-(906) 486-6620
TDD (800) 649-3777
email Clerk@elvtwp.com**

**ELY TOWNSHIP IS
AN EQUAL OPPORTUNITY
EMPLOYER AND PROVIDER**

April 20, 2016

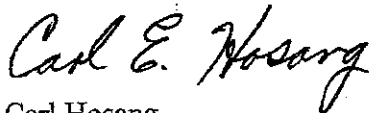
The Honorable Rick Snyder
Governor, State of Michigan
PO Box 30013
Lansing, MI 48919

Dear Governor Snyder;

This letter follows formal action of the Ely Township Board on April 20, 2016 unanimously opposing your re-appointment of Marcus Abood to the Michigan Tax Tribunal. That action will be followed by circulation and adoption of the attached Resolution at the next meeting of the Board on May 18, 2016.

By copy of this letter and attached Resolution, the Ely Township Board urges the Senate to deny the re-appointment of Marcus Abood to the Michigan Tax Tribunal.

Sincerely,



Carl Hosang
Supervisor

CH/kw

Senator Tom Casperson
Representative John Kivela
Senator Arlan Meckhof
Michigan Township Association
Marquette County Board

ELY TOWNSHIP RESOLUTION

Whereas; the Ely Township Board has responsibility for ensuring the health, safety, and welfare of Township residents and visitors; and,

Whereas; the financial resources necessary for the provision of such services are derived from taxable value assessment, collection, and distribution to reliant entities; and,

Whereas; such tax collection and distribution generally occur after services are committed or rendered to constituents; and,

Whereas; local Assessors are required to apply provisions of the formal Assessors Manual as issued by the Michigan Tax Commission in determining said taxable values; and,

Whereas; the Michigan Tax Tribunal is not required to apply the provisions of the formal Assessors Manual in their review of appeals; and,

Whereas; the Michigan Tax Tribunal has accepted and applied the "dark store" theory in their decisions regarding commercial properties since 2010; and,

Whereas; the "dark store" theory has caused lasting fiscal damage to the ability of local governments and tax revenue reliant agencies to serve all constituents; and,

Whereas; Marcus Abood in previous appointment to Judge of the Tax Tribunal has rendered "dark store" decisions demonstrating his bias, rejection of traditional methods of assessment, and failure to recognize the serious impacts of this acceptance of the flawed commercial property "dark store" theory and its impact on all constituents; and,

Whereas, the Michigan Senate is required to approve the appointment of Marcus Abood as recommended by Governor Rick Snyder ignoring the impacts to local governments, tax revenue reliant agencies, and all constituents;

Now Therefore Be It Resolved; that the Ely Township Board hereby resolves to respectfully ask the Michigan Senate to reject the appointment of Marcus Abood to the Michigan Tax Tribunal as proposed by Governor Rick Snyder to the detriment of local governments, tax revenue reliant public agencies, and all constituent taxpayers.

Motion to approve this Resolution by Board Member Schultz, supported by Board Member Grund.

Ayes: Schultz, Grund, Honkala, Wing, Hosang

Nays: None

Supervisor Hosang declared this Resolution duly adopted on the 20th day of April, 2016.

CERTIFICATION

I hereby certify that the above is a true and correct copy of the motion adopted at the April 20, 2016 regular meeting of the Ely Township Board.

Kim D. Wing
Kim D. Wing, Clerk

April 20, 2016
Date